



MISSOURI DEPARTMENT OF REVENUE
TAXATION DIVISION
**EXEMPTION CERTIFICATE FOR TIRE
AND LEAD-ACID BATTERY FEE**

FORM
149T
(REV. 12-2009)

**THIS FORM IS TO BE
GIVEN TO THE SELLER BY
THE PURCHASER**

Caution to seller: In order for the certificate to be accepted in good faith by the seller, the seller must exercise care that the property being sold is exempt.

PURCHASER/SELLER

PURCHASER'S NAME	SELLER'S NAME
DOING BUSINESS AS NAME (DBA)	DOING BUSINESS AS NAME (DBA)
ADDRESS	ADDRESS
CITY, STATE, ZIP	CITY, STATE, ZIP
PURCHASER'S TYPE OF BUSINESS	

TIRE/BATTERY FEE

EXEMPTION FROM TIRE FEE:	
<input type="checkbox"/> RESALE - REGISTERED TIRE RETAILER (MISSOURI REGISTRATION REQUIRED) MISSOURI TAX ID NUMBER _____	<input type="checkbox"/> FAMILY FARM/FAMILY FARM CORPORATION
EXEMPTION FROM LEAD-ACID BATTERY FEE:	
<input type="checkbox"/> RESALE - REGISTERED BATTERY RETAILER (MISSOURI REGISTRATION REQUIRED) MISSOURI TAX ID NUMBER _____	<input type="checkbox"/> AGRICULTURAL OPERATIONS

SIGNATURE

SIGNATURE: UNDER PENALTIES OF PERJURY, I SWEAR OR AFFIRM THE INFORMATION ON THIS FORM IS TRUE AND CORRECT AS TO EVERY MATERIAL MATTER. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.		
AUTHORIZED SIGNATURE (PURCHASER OR PURCHASER'S AGENT)	TITLE	DATE ____/____/____

INSTRUCTIONS

Purchaser/Seller

Complete the name of the purchaser, doing business as, address, city, state, and zip.

Complete the name of the seller, doing business as, address, city, state, and zip.

Give a brief description of the type of business.

Tire and Lead-Acid Battery Fee

Tires and Batteries are exempt from the fee if purchased for resale. A Missouri Tax number is required. Also, tires for farm tractors and farm implements, if owned and operated by family farms or family farm corporations are exempt from the tire fee. Batteries used for agricultural operations are exempt. Purchases of tires and batteries by non-profit organizations are not exempt from the tire and lead-acid battery fees.

Motor vehicle dealers cannot purchase tires and batteries for resale if the purchase is for replacing tires or batteries on motor vehicles to be sold to the public.

Sign, title and date the form.

If you have any questions, please contact the Taxation Division, P.O. Box 358, Jefferson City, MO 65105-0358, call (573) 751-2836 or e-mail salestaxexemptions@dor.mo.gov.

Sellers should update resale exemption certificates for their files every five (5) years.